

648\*

Unexpended Obligations

Definition: These accounts indicate the net balance of the obligations incurred that have not been expended/costed. The accounts normally have credit balances. Obligations incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. This account is debited upon receipt of goods and or services. The accounts remain open until obligations are expended/costed or formally deobligated.

6482

Reimbursable Work Unexpended Obligations - Non-Federal

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100		Unexpended Appropriations	SCC OB,01
3102	06	Unexpended Appropriations - Transfers-Out, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TR
3103	06	Unexpended Appropriations - Transfers-In, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TI
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC 01,OB,CP
4801		Unexpended Obligations-Unpaid	SCC 01,OB,CP <b>or</b> TCC PY <b>and</b> SCC <b>Not</b> 01,OB,CP
4831		Undelivered Obligations, Transferred-Unpaid	SCC RE
4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	TCC PY
5900	E5	Other Revenue, Exchange - Intra-Office <u>Government/Non-Government = F</u>	FT WF <b>and</b> SCC RE

6482

Reimbursable Work Unexpended Obligations - Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by costs incurred or receipts of goods, established for reimbursable work with non-Federal entities.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 2N, 2T, 2U, 2Y
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 15, 18 through 21, 36, 39, 59

MARS Edits: B003; B004, B006, B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C040; C044; C045; C046; C049; C052; C073; C090; C094; C104; C126; C127; C143

6483

Reimbursable Work Unexpended Obligations - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100		Unexpended Appropriations	SCC OB,01 <b>and</b> FT <b>Not</b> 5*, VE,WF
3100		Unexpended Appropriations	FT = 3Y <b>and</b> FO = ER <b>and</b> SCC = CP
3102	06	Unexpended Appropriations - Transfer-Out, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TR
3103	06	Unexpended Appropriation - Transfers-In, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TI
3310	09	Cumulative Results of Operations, All Other	FT VE,VP,5W,5E SCC <b>or</b> WF <b>and</b> <b>Not</b> RE
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC OB,CP,01
4801		Unexpended Obligations-Unpaid	SCC 01,OB,CP <b>or</b> TCC PY <b>and</b> SCC <b>Not</b> 01,OB,CP
4831		Undelivered Obligations, Transferred-Unpaid	SCC RE
4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	TCC PY
5900	E5	Other Revenue, Exchange - Intra-Office <u>Government/Non-Government = F</u>	FT WF <b>and</b> SCC RE

6483

Reimbursable Work Unexpended Obligations - Other Federal Agencies

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by costs incurred or receipts of goods or services, for reimbursable work for other Federal agencies.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 3T, 3Y, 3U, 3N
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 15, 18 through 21, 36, 39, 59
- B&R Program 82 should balance by FP/FT within reporting organization.

MARS Edits: B003; B004; B006; B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C040; C044; C045; C046; C049; C054; C057; C073; C090; C094; C104; C126; C127; C143

6485

Technology Transfer Unexpended Obligations

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100		Unexpended Appropriations	SCC OB,01 FT <b>Not</b> 5*, VE,WF
3102	06	Unexpended Appropriations - Transfers-Out, Inter-Office Government/Non-Government = F <u>OPI = 0600</u>	SCC TR
3103	06	Unexpended Appropriations - Transfers-In, Inter-Office Government/Non-Government = F <u>OPI = 0600</u>	SCC TI
3310	09	Cumulative Results of Operations, All Other	FT VE,VP,5W,5E SCC <b>or</b> WF <b>and</b> <b>Not</b> RE
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC OB,CP,01
4801		Unexpended Obligations-Unpaid	SCC 01,OB,CP <b>or</b> TCC PY <b>and</b> SCC <b>Not</b> 01,OB,CP
4831		Undelivered Obligations, Transferred-Unpaid	SCC RE
4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	TCC PY
5900	E5	Other Revenue, Exchange - Intra-Office <u>Government/Non-Government = F</u>	FT WF <b>and</b> SCC RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by costs incurred or receipt of good and services for technology transfer allotments.

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Technology Transfer Unexpended Obligations

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 1Y, 1T
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 15, 18 through 21, 36, 39, 59

MARS Edits: C006; C012; C013; C040; C045; C046; C049; C073; C090; C094; C104;  
B003; B004; B006; B010; B082; B083

6486

Unexpended Obligations of Trust Funds and Transfer Appropriations Received

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100		Unexpended Appropriations	SCC OB,01
3102	06	Unexpended Appropriations - Transfers-Out, Inter-Office Government/Non-Government = F <u>OPI = 0600</u>	SCC TR
3103	06	Unexpended Appropriations - Transfers-In, Inter-Office Government/Non-Government = F <u>OPI = 0600</u>	SCC TI
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC OB,CP,01
4801		Unexpended Obligations-Unpaid	SCC 01,OB,CP <u>or</u> TCC PY <u>and</u> SCC <u>Not</u> 01,OB,CP
4831		Undelivered Obligations, Transferred-Unpaid	SCC RE
4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	TCC PY

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by costs incurred or receipt of goods and services for trust funds and transfer appropriations received.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 4B through 4Z, 40-44
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 15, 18 through 21, 36, 39, 59
- Summary Class Code 18 through 21, 36, 39, 59 should balance by Fin Plan within Fund Type within Office Code with 700\*

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Unexpended Obligations of Trust Funds and Transfer Appropriations Received

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
<u>MARS Edits:</u> B003; B004; B006; B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C040; C044; C045; C046; C049; C055; C057; C073; C090; C094; C104; C126; C127; C143			

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6489

Unexpended Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2310	09	<u>Advances for Others, All Other Government/Non-Government = N</u>	FT 4A and Fiscal Year >2002
2320	02	<u>Deferred Credits, Domestic Government/Non-Government = N</u>	FT WD,WH,WJ, 8L,NF,NG,NH <b>and</b> SCC <b>Not</b> 13, 15
3100		Unexpended Appropriations	SCC OB,01 (Fiscal Year < 2002) FT <b>Not</b> 4A,5*, FA,VE,VP,WF,UA, UE,UF,UG,UH,UX, UY,UZ,WD,WH,WJ, 8L,NF,NG,NH
3100		Unexpended Appropriations	SCC OB <b>and</b> Fiscal Year <2004
3102	02	<u>Unexpended Appropriations Transfers-In, Intra-DOE Funds Government/Non-Government = F OPI = 0600</u>	FT <b>Not</b> 5,FA,VE, WF,UA,UE,UF,UG, UH,UX,UY,UZ,WD, WH,WJ,8L,NF,NG, NH,YA (Source Doc Net 89X0315) LF,LG,LH,LJ,LK <b>and</b> SCC = RE and B&R <b>and</b> Sign = Credit <b>and</b> Source Doc = Net 89, <b>or</b> Source Doc = NEI 89

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Unexpended Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3102	02	Unexpended Appropriations Transfers-In, Intra-DOE Funds <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT <b><u>Not</u></b> 5, FA, VE, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, LF, LG, LH, LJ, LK, NF, NG, NH, YA (Source Doc Net 89X0315) <b><u>and</u></b> SCC = RE <b><u>and</u></b> Sign = Credit <b><u>and</u></b> Source Doc = <b><u>Net</u></b> 89, <b><u>or</u></b> Source Doc = NEI 89
3102	06	Unexpended Appropriations - Transfers-In, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TR
3102	06	Unexpended Appropriations - Transfers-Out, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	SCC = TR

6489

Unexpended Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3103	02	Unexpended Appropriations Transfers-Out, Intra-DOE Funds <u>Government/Non-Government = F</u> OPI = 0600	FT <b><u>Not</u></b> 5, FA, VE, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, LF, LG, LH, LJ, LK, NF, NG, NH, YA (Source Doc Net 89X0315) <b><u>and</u></b> SCC = RE and B&R <b><u>Not</u></b> Blank <b><u>and</u></b> Sign = Debit <b><u>and</u></b> Source Doc <b><u>Not</u></b> Net 70, NEI 70, NER 70
3103	02	Unexpended Appropriations Transfers-Out, Intra-DOE Funds <u>Government/Non-Government = F</u> OPI = 0600 <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT <b><u>Not</u></b> 5, FA, VE, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, LF, LG, LH, LJ, LK, NF, NG, NH, YA (Source Doc Net 89X0315) <b><u>and</u></b> SCC = RE and B&R <b><u>Not</u></b> Blank <b><u>and</u></b> Sign = Debit <b><u>and</u></b> Source DOC <b><u>Not</u></b> Net 70, NEI 70, NER 70
3103	06	Unexpended Appropriations - Transfers-Out, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TI
3103	06	Unexpended Appropriations - Transfers-In, Inter Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	SCC = TI
3103	09	Unexpended Appropriations Transfers-Out, All Other <u>Government/Non-Government = F</u> <u>OPI = 0391</u>	SCC RE <b><u>and</u></b> Source DOC = Net 70, NEI 70, NER 70

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Unexpended Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3106	01	Unexpended Appropriations - Adjustments, Withdrawal of Unobligated Allotments	FT <b><u>Not</u></b> 5, FA, VE, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, NF, NG, NH <b><u>and</u></b> SCC = OE
3106	03	Unexpended Appropriations - Adjustments, Fund Type Recasts	FT YA <b><u>and</u></b> Source Doc 89X0315 <b><u>and</u></b> Fiscal Year = 2001
3106	03	Unexpended Appropriations - Adjustments, Fund Type Recasts	FT <b><u>Not</u></b> 5, FA, VE, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, NF, NG, NH <b><u>and</u></b> SCC = RE <b><u>and</u></b> B&R is Blank
3106	09	Unexpended Appropriations - Adjustments, All Other <u>(Reverse Sign)</u>	FT 4A <b><u>and</u></b> SCC OB <b><u>and</u></b> Fiscal Year = 2003
3109	00	Unexpended Appropriations - Prior Period Adjustments	SCC 01 <b><u>and</u></b> Fiscal Year > 2001 <b><u>and</u></b> FT <b><u>Not</u></b> 5K, FA, VE, VP, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, NF, NG, NH
3310	09	Cumulative Results of Operations, All Other	FT UA, VE, VP, 5W, 5E <b><u>and</u></b> SCC <b><u>Not</u></b> RE <b><u>or</u></b> FT UE, UF, UG, UH, UX, UY, UZ <b><u>and</u></b> SCC OB, 01
4195		Transfer of Obligated Balances <u>(Reverse Sign)</u>	SCC RE
4201		Total Actual Resources-Collected <u>(Reverse Sign)</u>	SCC OB, CP, 01

6489

Unexpended Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4801		Unexpended Obligations-Unpaid	SCC 01,OB,CP <b>or</b> TCC PY <b>and</b> SCC <b>Not</b> 01,OB,CP
4831		Undelivered Obligations, Transferred-Unpaid	SCC RE
4871		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	TCC PY
5755		Nonexpenditure Trust Fund Financing Source - Transfers In <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT UX,UY,UZ <b>and</b> SCC RE
5755		Nonexpenditure Trust Fund Financing Source - Transfers In <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT UX,UY,UZ <b>and</b> SCC RE <b>and</b> Fiscal Year < 2002
5765		Nonexpenditure Trust Fund Financing Source - Transfers Out <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT UE,UF,UG,UH <b>and</b> SCC RE
5765		Nonexpenditure Trust Fund Financing Source - Transfers Out <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT UE,UF,UG,UH <b>and</b> SCC RE

6489  
Unexpended Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
5790	01	Other Financing Sources - Intra-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	UX,UY,UZ, VE,VP,WF <b>and</b> <b>Not</b> OB,01, 07,08,09, 10,11,13, 15,35,3K,RE
5790	02	Other Financing Sources - Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	VE,WF <b>and</b> 07,08,09, 10,35,3K
5790	09	Other Financing Sources - All Other <u>Government/Non-Government = N</u>	FT	FA
5900	E5	Other Revenue, Exchange - Intra-Office <u>Government/Non-Government = F</u>	FT SCC	WF <b>and</b> RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for operations allotments.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Summary Class Code 15 must not have B&R program = 35, 39
- Fund Type = AA through ZZ, 8A through 8Z
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- If B&R = 39 then Supplementary Data Code must be PRN
- If B&R = 35 then Supplementary Data Code must be EQU
- Summary Classification Code = OB, OE, TI, TR, RE, RP , 01, 15, 18 through 21, 36, 39, 59
- Summary Class Code 18 through 21, 36, 39, 59 should balance by Fin Plan within Fund Type within Office Code with 700\*
- For operating fund types, Summary Classification Codes 15, 20, 21 or 59 are valid. Summary Classification Code 01 for reclassification of opening balances of unexpended obligations only upon instruction or approval of the Office of Financial Control and Reporting.

2/17/04

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Unexpended Obligations -All Other

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
<u>MARS Edits:</u> B003; B004; B006; B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C022; C040; C044; C045; C046; C049; C053; C057; C073; C081; C084; C090; C094; C101; C102; C104; C126; C127; C143			

2/17/04

649\*

Unpaid Obligations

Definition: These accounts indicate the net balance of the obligations incurred that have not been paid. The accounts normally have credit balances. Costs incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. This account is debited upon payment. The accounts remain open until obligations are totally paid or formally deobligated.

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6492  
Reimbursable Work Unpaid Obligations - Non-Federal

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4931		Expended Authority Transferred - Unpaid	SCC RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for reimbursable work with non-Federal entities.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 2N, 2T, 2U, 2Y
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 18 through 21, 36, 39, 59

MARS Edits: B003; B004, B006, B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C040; C044; C045; C046; C049; C052; C073; C090; C094; C104; C126; C127; C143

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Reimbursable Work Unpaid Obligations - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4931		Expended Appropriations, Transferred - Unpaid	SCC RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for reimbursable work for other Federal agencies.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 3T, 3Y, 3U, 3N
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 18 through 21, 36, 39, 59
- B&R Program 82 should balance by FP/FT within reporting organization.

MARS Edits: B003; B004; B006; B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C040; C044; C045; C046; C049; C054; C057; C073; C090; C094; C104; C126; C127; C143

6495  
Technology Transfer Unpaid Obligations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4931		Expended Obligations - Transferred - Unpaid	SCC RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for technology transfer allotments.

Restrictions on use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 1Y, 1T
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 18 through 21, 36, 39, 59

MARS Edits: C006; C012; C013; C040; C045; C046; C049; C073; C090; C094; C104; B003; B004; B006; B010; B082; B083

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Unpaid Obligations of Trust Funds and Transfer Appropriations Received

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4931		Expended obligations Transferred Unpaid	SCC RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for trust funds and transfer appropriations received.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 4B through 4Z, 40-44
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 18 through 21, 36, 39, 59
- Summary Class Code 18 through 21, 36, 39, 59 should balance by Fin Plan within Fund Type within Office Code with 700\*

MARS Edits: B003; B004; B006; B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C040; C044; C045; C046; C049; C055; C057; C073; C090; C094; C104; C126; C127; C143

6499  
Unpaid Obligations -All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2310	09	<u>Advances for Others, All Other Government/Non-Government = N</u>	FT 4A and Fiscal Year >2002
2320	02	<u>Deferred Credits, Domestic Government/Non-Government = N</u>	FT WD,WH,WJ,8L,NF,NG,NH <b>and</b> SCC <b>Not</b> 13,15
3106	03	Unexpended Appropriations - Adjustments, Fund Type Recasts	FT <b>Not</b> 5, FA, VE, WF, UA, UE, UF, UG, UH, UX, UY, UZ, WD, WH, WJ, 8L, NF, NG, NH <b>and</b> SCC = RE <b>and</b> B&R is Blank
3106	09	<u>Unexpended Appropriations - Adjustments, All Other (Reverse Sign)</u>	FT 4A <b>and</b> SCC OB <b>and</b> Fiscal Year = 2003
4931		Expended Obligations - Transferred Unpaid	SCC RE

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for operations allotments.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Summary Class Code 15 must not have B&R program = 35, 39
- Fund Type = AA through ZZ, 8A through 8Z
- Contract Identification must not = blank. The specific contract identification is needed for each contract totaling \$25,000 or more. All other contracts are identified with the non-specific code of seven 9's.
- If B&R = 39 then Supplementary Data Code must be PRN
- If B&R = 35 then Supplementary Data Code must be EQU
- Summary Classification Code = OB, OE, TI, TR, RE, RP , 01, 18 through 21, 36, 39, 59
- Summary Class Code 18 through 21, 36, 39, 59 should balance by Fin Plan within Fund Type within Office Code with 700\*
- For operating fund types, Summary Classification Codes 15, 20, 21 or 59 are valid. Summary Classification Code 01 for reclassification of opening balances of unexpended obligations only upon instruction or approval of the Office of Financial Control and Reporting.

2/17/04

6499  
Unpaid Obligations -All Other

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
<u>MARS Edits:</u> B003; B004; B006; B010; B021; B064; B065; B082; B083; B088; B110; C012; C013; C022; C040; C044; C045; C046; C049; C053; C057; C073; C081; C084; C090; C094; C101; C102; C104; C126; C127; C143			